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WINNSBORO CITY COURT
WINNSBORO, LOUISIANA

FINANCIAL STATEMENTS
AND
ACCOUNTANT'S REPORT

JUNE 30, 2002

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 10/23/02

WINNSBORO CITY COURT
JUNE 30, 2002

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MARCUS, ROBINSON and HASSELL

CERTIFIED PUBLIC ACCOUNTANTS

P. O. BOX 487

702 EVADALE DRIVE

TELEPHONE (318) 435-7519

WINNSBORO, LOUISIANA 71295

Harvey Marcus, CPA

John Robinson, CPA

Doyle Hassell, CPA

MEMBER
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditor's Report

To the Honorable Judge Ann B. McIntyre
Winnsboro City Court
Winnsboro, Louisiana

We have audited the accompanying general purpose financial statements of the Winnsboro City Court, as of and for the year ended June 30, 2002, as listed in the table of contents. These general purpose financial statements are the responsibility of the Winnsboro City Court's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Winnsboro City Court as of June 30, 2002, and the results of its operation and the cash flows of its proprietary fund types for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated August 27, 2002, on our consideration of the Winnsboro City Court's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Marcus, Robinson & Hassell

MARCUS, ROBINSON & HASSELL

August 27, 2002

Winnsboro, Louisiana

WINNSBORO CITY COURT
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 2002

	<u>GOVERNMENTAL</u> <u>FUND TYPE</u>	<u>FIDUCIARY</u> <u>FUND TYPE</u>	<u>ACCOUNT</u> <u>GROUP</u>	<u>TOTALS</u> <u>(MEMORANDUM ONLY)</u>	
	<u>GENERAL</u> <u>FUND</u>	<u>AGENCY</u> <u>FUND</u>	<u>GENERAL</u> <u>FIXED ASSETS</u>	<u>2002</u>	<u>2001</u>
<u>ASSETS</u>					
Cash	53,638	15,538	0	69,176	54,282
Due From Other Funds - Note 6	5,395	0	0	5,395	5,471
Furniture & Equipment	<u>0</u>	<u>0</u>	<u>57,569</u>	<u>57,569</u>	<u>51,128</u>
<u>TOTAL ASSETS</u>	<u>59,033</u>	<u>15,538</u>	<u>57,569</u>	<u>132,140</u>	<u>110,881</u>
<u>LIABILITIES AND FUND EQUITY</u>					
<u>LIABILITIES</u>					
Accounts Payable	6,436	0	0	6,436	4,747
Deposits	35,202	0	0	35,202	30,558
Due to Other Funds - Note 5	0	5,395	0	5,395	5,471
Due to Other Agencies	<u>0</u>	<u>10,143</u>	<u>0</u>	<u>10,143</u>	<u>5,061</u>
<u>TOTAL LIABILITIES</u>	<u>41,638</u>	<u>15,538</u>	<u>0</u>	<u>57,176</u>	<u>45,837</u>
<u>FUND EQUITY</u>					
Investment in General Fixed Assets	0	0	57,569	57,569	51,128
Fund Balance -					
Unreserved and Undesignated	<u>17,395</u>	<u>0</u>	<u>0</u>	<u>17,395</u>	<u>13,916</u>
<u>TOTAL LIABILITIES</u> <u>AND FUND BALANCE</u>	<u>59,033</u>	<u>15,538</u>	<u>57,569</u>	<u>132,140</u>	<u>110,881</u>

The Accompanying Notes to Financial Statements are an Integral Part of this Statement.

WINNSBORO CITY COURT
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - ALL FUND TYPES
FOR THE YEAR ENDED JUNE 30, 2002

	<u>GOVERNMENTAL</u> <u>FUND TYPE</u>	<u>FIDUCIARY</u> <u>FUND TYPE</u>	<u>TOTALS</u> <u>(MEMORANDUM ONLY)</u>	
	<u>GENERAL</u> <u>FUND</u>	<u>AGENCY</u> <u>FUND</u>	<u>2002</u>	<u>2001</u>
<u>REVENUES:</u>				
Criminal Costs	35,145	0	35,145	35,631
Marshall Costs	12,527	0	12,527	13,976
Civil Costs	50,631	0	50,631	45,839
NSF Costs	18,063	0	18,063	10,099
Garnishments	80,524	0	80,524	52,821
Substance Abuse	1,150	0	1,150	800
Bond Fund	809	0	809	4,477
Crime Stoppers	2,143	0	2,143	2,100
Off Duty Law Officer	2,795	0	2,795	3,327
Breath Test	1,419	0	1,419	525
Clerk's Fund	520	0	520	460
895.IB2 Fund	8,189	0	8,189	2,076
Traumatic Injury Fund	800	0	800	345
CMIS Fund	1,246	0	1,246	1,258
Coroner Fund	3,750	0	3,750	3,480
Miscellaneous	532	0	532	654
Officer Training	0	1,246	1,246	1,260
Fines	0	79,825	79,825	81,055
NW Crime Lab	0	7,020	7,020	6,640
Indigent Board	0	6,222	6,222	6,330
Victim's Compensation	0	3,008	3,008	2,895
<u>TOTAL REVENUES</u>	220,243	97,321	317,564	276,048
<u>EXPENDITURES</u>				
Civil Fund - Miscellaneous	13,536	0	13,536	14,175
Civil Fund - Judge	16,509	0	16,509	12,233
Civil Fund - Marshall	18,862	0	18,862	19,766
Conferences	7,269	0	7,269	3,795
Telephone	4,359	0	4,359	4,524
Office	25,159	0	25,159	37,832
Garnishment	91,896	0	91,896	52,226
Witness Fee and Breath Test	1,525	0	1,525	1,025
Judges' Supplement	4,897	0	4,897	5,232
Judges' Retirement	4,557	0	4,557	3,863

The Accompanying Notes to Financial Statements are an Integral Part of this Statement.

WINNSBORO CITY COURT
COMBINED STATEMENT OF REVENUES EXPENDITURES, AND CHANGES
IN FUND BALANCES - ALL FUND TYPES
FOR THE YEAR ENDED JUNE 30, 2002

	GOVERNMENTAL FUND TYPE	FIDUCIARY FUND TYPE	TOTALS (MEMORANDUM ONLY)	
	GENERAL FUND	AGENCY FUND	2002	2001
Miscellaneous	0	0	0	24
Crime stoppers	2,124	0	2,124	2,105
Coroners Fees	3,624	0	3,624	3,510
Bond Fund Expense	2,371	0	2,371	3,640
CMIS Expense	1,233	0	1,233	1,278
Traumatic Injury Expense	993	0	993	305
Capital Outlay	6,441	0	6,441	571
Restitution	10,259	0	10,259	8,644
Substance Abuse	1,150	0	1,150	800
Officer Training	0	1,246	1,246	1,260
Fines	0	79,825	79,825	81,055
NW Crime Lab	0	7,020	7,020	6,640
Indigent Fund	0	6,222	6,222	6,330
Victims' Compensation	0	3,008	3,008	2,895
<u>TOTAL EXPENDITURES</u>	<u>216,764</u>	<u>97,321</u>	<u>314,085</u>	<u>273,728</u>
<u>EXCESS REVENUES (EXPENDITURES) OVER</u> <u>EXPENDITURES (REVENUES) AND OTHER</u> <u>FINANCING SOURCES (USES)</u>	3,479	0	3,479	2,320
<u>FUND BALANCES, JULY 1</u>	<u>13,916</u>	<u>0</u>	<u>13,916</u>	<u>11,596</u>
<u>FUND BALANCES, JUNE 30</u>	<u>17,395</u>	<u>0</u>	<u>17,395</u>	<u>13,916</u>

The Accompanying Notes to Financial Statements are an Integral Part of this Statement.

WINNSBORO CITY COURT
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2002

	<u>2002</u>		<u>VARIANCE</u>	
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>FAVORABLE</u> <u>(UNFAVORABLE)</u>	<u>2001</u>
<u>REVENUES</u>	220,000	220,243	243	177,868
<u>EXPENDITURES</u>				
General & Administrative	210,500	210,323	177	174,977
Capital Outlay	<u>6,500</u>	<u>6,441</u>	<u>59</u>	<u>571</u>
<u>TOTAL EXPENDITURES</u>	<u>217,000</u>	<u>216,764</u>	<u>236</u>	<u>175,548</u>
<u>EXCESS REVENUES (EXPENDITURES)</u> <u>OVER EXPENDITURES (REVENUES)</u> <u>AND OTHER FINANCING</u> <u>SOURCES (USES)</u>	3,000	3,479	479	2,320
<u>FUND BALANCE, JULY 1</u>	<u>13,916</u>	<u>13,916</u>	<u>0</u>	<u>11,596</u>
<u>FUND BALANCE, JUNE 30</u>	<u>16,916</u>	<u>17,395</u>	<u>479</u>	<u>13,916</u>

The Accompanying Notes to Financial Statements are an Integral Part of this Statement.

WINNSBORO CITY COURT
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2002

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Winnsboro City Court was created by Legislative Act Number 516 on July 12, 1974. This court serves Ward 7 of Franklin Parish, which consists of the Town of Winnsboro and surrounding areas. The term of office is six years. At present, the Honorable Judge Ann B. McIntyre is the presiding judge.

Financial Reporting Entity

This report includes all funds and account groups which are controlled by or dependent on the Winnsboro City Court Judge. Control or dependence on the Judge was determined on the basis of budget adoption and other general oversight responsibility. This report also includes the funds of the Ward 7 Marshall.

Fund Accounting

The accounts of the Winnsboro City Court are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operation of each fund is accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. Winnsboro City Court revenues are accounted for in these individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The funds presented in the financial statements are described as follows:

Governmental Fund

The General Fund is the general operating fund of the Winnsboro City Court. It is used to account for all financial resources except those required to be accounted for in another fund.

Agency Fund

The Agency fund is used to account for funds collected by the Winnsboro City Court for other governmental agencies. The Agency fund is custodial in nature (assets equal liabilities) and does not involve measurement of results of operations.

Fixed Assets

Fixed Assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in governmental funds. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

This account group is not a "fund." It is concerned only with the measurement of financial position, not with measurement of results of operations.

WINNSBORO CITY COURT
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2002

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized and reported in the financial statements. Basis of accounting refers to the timing of measurements made, regardless of the measurement focus applied.

The governmental fund type and the agency fund are accounted for using the modified accrual basis of accounting. The revenues are recognized when they become measurable and available as net current assets.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

Budgetary Practices

1. On July 1 of each year the City Judge prepares a budget on the modified accrual basis.
2. At year end all appropriations lapse.

Cash Deposits with Financial Institutions

The Court's deposits at year end were entirely covered by federal depository insurance.

Comparative Data

Comparative data for the prior year has been presented in the accompanying financial statements in order to provide an understanding of changes in the Winnsboro City Court's financial position and operations. However, comparative (i.e., presentation of prior year totals by fund type) data has not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

Total Columns on Combined Statement - Overview

Total column on the combined statement - overview is captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns does not present financial position, in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

Cash and Cash Equivalents

Cash includes amounts in demand deposits, interest bearing demand deposits, and time deposits. Under state law, the Court must deposit funds in demand deposits, interest bearing demand deposits, money market accounts or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

WINNSBORO CITY COURT
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2002

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

Under state law, the Winnsboro City Court may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The Winnsboro City Court may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 2002, the Winnsboro City Court has demand deposits (book balances) totaling 69,176.

These deposits are stated at cost, which approximates market. Under state law, these deposits, or the resulting bank balances, must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. Deposit balances (bank balances) at June 30, 2002 total 77,997, and are fully secured by federal deposit insurance.

NOTE 2 - CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

Balance - July 31, 2001	51,128
Additions	6,441
Retirements	<u>0</u>
Balance - June 30, 2002	<u>57,569</u>

NOTE 3 - PENSION COMMITMENTS

The Winnsboro City Court Judge currently participates in the Louisiana State Employees' Retirement System ("System"), a multiple-employer public employee retirement system (PERS). The Judge's compensation covered by the System for the year ended June 30, 2002, was 18,598, which was the total compensation of the Winnsboro City Court.

Membership is mandatory upon election as Winnsboro City Court Judge.

A member can retire with full benefits provided he/she has completed thirty (30) years of creditable service or is age 60 with minimum of ten (10) or more years of creditable service.

Generally, the monthly amount of retirement allowance for any member consists of an amount equal to two and one-half per cent of the member's final compensation multiplied by his/her years of creditable service. However, under certain conditions as outlined in the statutes, the benefits are limited to specified amounts.

The plan provides for death and disability benefits. Benefits and employer/ employee obligations to contribute are established by State statute.

Each participating employer under the System contributes an amount equal to 13.0% of each and every member's earnings. Judges contribute 11.5% of monthly earnings. The contribution requirement for the year ended June 30, 2002, was 4,557, which consisted of 2,418 from the Court and 2,139 from employees; these contributions represented 13.0% and 11.5% of covered payroll, respectively.

WINNSBORO CITY COURT
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2002

NOTE 3 - PENSION COMMITMENTS - CONTINUED

Trend Information:

Contributions Required

<u>State Statute</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>
Louisiana State Employees'			
Retirement System			
Employer	2,418	2,050	1,385
Employee	<u>2,139</u>	<u>1,813</u>	<u>1,295</u>
<u>TOTAL STATUTORILY</u>			
<u>REQUIRED CONTRIBUTIONS</u>	<u>4,557</u>	<u>3,863</u>	<u>2,680</u>

100% of required contributions were made for each year.

Additional information and ten year historical trend information can be obtained from the separately issued comprehensive annual financial reports on each of the above list plans.

NOTE 4 - LEASES

The Winnsboro City Court records assets acquired through capital leases as an asset and records the lease as an obligation. The Winnsboro City Court had no leases outstanding as of June 30, 2002.

NOTE 5 - INDIVIDUAL FUND INTERFUND RECEIVABLE AND PAYABLE BALANCES

Such balances at June 30, 2002 were:

	<u>Interfund Receivables</u>	<u>Interfund Payable</u>
General Fund	5,395	0
Agency Fund	<u>0</u>	<u>5,395</u>
	<u>5,395</u>	<u>5,395</u>

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CERTIFIED PUBLIC ACCOUNTANTS
P. O. BOX 487
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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER
FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Honorable Judge Ann B. McIntyre
Winnsboro City Court
Winnsboro, Louisiana

We have audited the general purpose financial statements of the Winnsboro City Court, as of and for the year ended June 30, 2002, and have issued our report thereon dated August 27, 2002. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States of America.

Compliance

As part of obtaining reasonable assurance about whether the Winnsboro City Court's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statements amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Winnsboro City Court's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended solely for the information of management and the Legislative Auditor of Louisiana and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

Marcus, Robinson & Hassell
Marcus, Robinson and Hassell
August 27, 2002